

Health Insurance Portability and Accountability Act Fund
Balance Sheet - Statutory Basis

June 30, 2002
 (Amounts in thousands)

	<u>2002</u>	<u>2001</u>
ASSETS		
Cash and short-term investments.....	\$ 15,993	\$ 20,000
Receivables, net of allowance for uncollectibles:		
Due from federal government.....	2,337	-
Total assets.....	<u>\$ 18,330</u>	<u>\$ 20,000</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 930	\$ -
Accrued payroll.....	9	-
Total liabilities.....	<u>939</u>	<u>-</u>
Fund balance:		
Designated for specific purpose.....	17,391	20,000
Total fund balance (deficit).....	<u>17,391</u>	<u>20,000</u>
Total liabilities and fund balance.....	<u>\$ 18,330</u>	<u>\$ 20,000</u>

Health Insurance Portability and Accountability Act Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 2002
 (Amounts in thousands)

	2002	2001
REVENUES AND OTHER FINANCING SOURCES		
Revenues:		
Federal grants and reimbursements.....	\$ 5,429	\$ -
Total revenues.....	<u>5,429</u>	<u>-</u>
Other financing sources:		
Operating transfers in.....	-	20,000
Total other financing sources.....	<u>-</u>	<u>20,000</u>
Total revenues and other financing sources.....	<u>5,429</u>	<u>20,000</u>
EXPENDITURES AND OTHER FINANCING USES		
Expenditures:		
Health and human services.....	7,988	-
Total expenditures.....	<u>7,988</u>	<u>-</u>
Other financing uses:		
Fringe benefit cost assessment.....	50	-
Total other financing uses.....	<u>50</u>	<u>-</u>
Total expenditures and other financing uses.....	<u>8,038</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses.....	(2,609)	20,000
Fund balance (deficit) at beginning of year.....	<u>20,000</u>	<u>-</u>
Fund balance (deficit) at end of year.....	<u>\$ 17,391</u>	<u>\$ 20,000</u>